

# Florida Society Of Enrolled Agents

Broward Chapter - March 2011

## **PRESIDENT'S CORNER**

On March 1<sup>st</sup>, you have the opportunity to take a break at the halfway point in the tax season, attend the Broward EA luncheon, and listen to a most respected, educated and influential tax attorney, Mr. Richard A. Josepher, speak on IRS Collections and Appeals. This is a unique occasion to sharpen your personal IRS representation skills and to strategize when facing obstacles to your Power-of-Attorney and professional presentation. What recourse does the EA have when 1) the IRS agent ignores your POA, contacting your client directly, 2) ignores IRS definition/code of "Currently Uncollectible" that you, as EA, have deemed appropriate, or 3) Appeals did not even read your presentation due to "non-payment of current estimated tax payments" that you, as EA, have determined are not due on that year's tax return? We will undoubtedly enjoy this presentation with expectation of a little humor as well. We are both honored and most fortunate to query a tax attorney professional on this topic. Bring your questions. See the sidebar for Mr. Josepher's illustrious career highlights.

Local CBS TV affiliates are being pursued by FSEA Vice President, Ana Magda Guillen, EA, for "live" Enrolled Agent exposure next season. Enrolled Agents could become the "hottest American Idol" by attempting to answer taxpayer's questions with all the perplexing tax law changes potentially hitting 2012. Will your smiling face represent our profession on local television? ... *will local TV still exist next year?* Perhaps we will simply "live stream" to USA internet taxpayers anywhere in the world. This could be a topic for the new Broward Chapter President and Board of Directors to consider. If you could help move our profession into the social media era and have a vision for Broward Enrolled Agent education, please step forward to serve. My two-year presidential term ends June 30<sup>th</sup>. Your current officers have faithfully executed their offices. New-term officers will receive from the current Broward Board of Directors an organized file containing a schedule of duties, FSEA directorship overview, FSEA bylaws, filed reports, and all records pertaining to our chapter that will ensure your leadership success and our chapter's growth.

Speaking of changes... The 2011 IRS Tax Forums will be offering its seminar handbook only in electronic format - no workbook. Eliminating the 20,000 print copies is designed to move the country forward (as stated by the IRS). Just how we will receive the E-only version of the 2011 handbook hasn't been decided.



Please RSVP right away when the E-vite is received. Business attire. See you Tuesday.

Duane H. Siers EA  
President  
954-969-0088

## **Tuesday Luncheon Meeting March 1, 2011**

Colony West Country Club  
6800 N.W. 88<sup>th</sup> AV, Tamarac  
(N. Pine Island Rd.)  
954-722-9605

**RSVP:** [www.fseabc.org](http://www.fseabc.org)

### **1-Hour CPE**

#### **SPEAKER:**

**Richard A. Josepher  
Tax Attorney**

Managing Partner:  
Gutter Chaves Josepher  
Rubin Forman Fleisher P.A.  
Boca Raton, FL



#### **TOPIC:**

**Navigating IRS Collections and Appeals  
Agents, Managers and (illogical, inept  
or unfair) 'Impartial Decisions.'**

or... ***Whatever Happened to My POA  
Representation and Presentation?***

**TIME: Lunch begins at 12P  
Doors open at 11:30A**

**COST: Members \$19 Guests \$25**

#### **Speaker Bio**

B.A., J.D. and L.L.M. Degree in Taxation (UF)  
Board Certified: Taxation  
Highest rating: Martindale-Hubbell (Peer Review)  
Listed in: *The Best Lawyers in America*  
*Super Lawyers and Chambers USA*  
2002-2003: Chair, Florida Bar Tax Section  
Graduate Tax Program School of Law (UM):  
former Adjunct Professor (partnership taxation)

Written and lectured:

- entity selection and pass-through taxation
- partnership taxation
- tax procedures: partnerships, "S" corporations
- IRS offer-in-compromise procedures

Founding member:

South Florida Tax Litigation Association

**Member: Florida Bar Business Law Section's  
task force to revise Florida Statutes, Chapter  
608 (LLCs) During 1997 and 1998 led the  
Tax Section's successful effort to adopt  
legislation in Florida which repealed the  
corporate income tax then imposed on LLCs.**

IRS Representation

Federal courts: U.S. Tax Court, U.S. District Court  
11th Circuit Court of Appeal

State circuit courts

3rd and 4th District Court of Appeal

City of Parkland Member: Charter Review Board  
Services provided to several S. Florida charities

# Florida Society Of Enrolled Agents

## 2010 -2011 Board Members

### **2010-2011 Officers:**

President:	Duane H. Siers, EA	954- 969-0088	* Coconut Creek	* <a href="mailto:dhs@familytax.com">dhs@familytax.com</a>
Vice-President	Michael San Miguel, EA	954-647-7752	* Lauderdale by the Sea	* <a href="mailto:mikeea@comcast.net">mikeea@comcast.net</a>
Secretary	Karen E. Martin,EA	954- 328-8237	* Margate	* <a href="mailto:KEMartinEA@aol.com">KEMartinEA@aol.com</a>
Treasurer:	Debra A. Heyer ,EA	954-441-1404	* Pembroke Pines	* <a href="mailto:debbie@ourtaxteam.com">debbie@ourtaxteam.com</a>



### Mark Your Calendars ! 2011 Future Meetings...

\* April 19th, 2011 \* May 3rd, 2011 \* June 7th, 2011

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**TAX QUOTE**  
**Of the Month**  
March, 2011

**"The nation should have a tax system that looks like someone designed it on purpose."**  
  
~ **William Simon**

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Don't forget to check out our very own website and RSVP to the upcoming meetings that Susie D'leon will e-mail to all members.

If you RSVP on our website... that is just fine as it will default to that e-mail Susie will send. All upcoming information is posted there... including the speakers!!!

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**Sunday, March 13th is DAYLIGHT SAVINGS TIME. Don't forget to move your clocks forward... "Spring Ahead... Fall back" and remind your clients who have appointments with you on Monday!!**

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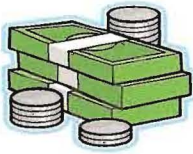
# HAPPY ST. PATRICK'S DAY

**There's a bit of Irish in all of us on this day!!**

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# Florida Society Of Enrolled Agents

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## February, 2011 - Financial Report from Treasurer - Debra A. Heyer, EA

Beginning Bank Balance - **7413.41**  
 January 31st, 2011

		<u>                    </u>	<u>Fiscal YTD</u>
<b>Income</b>			
	Annual Renewal Income	0.00	850.00
	Monthly CPE Income	645.00	5,513.00
	Donation Income	0.00	0.00
	Quickfinder Income	0.00	2,284.00
	50/50 Ticket Income	24.00	212.00
	<b>Total Income</b>	<u>669.00</u>	<u>8,859.00</u>
<b>Expense</b>			
	Awards and Recognition Expense	0.00	0.00
	Advertising and Promotions	0.00	0.00
	Continuing Education -FSEA	0.00	359.00
	Cost of Goods Sold	0.00	2,301.08
	Postage and Delivery	20.70	20.70
	Office Supplies	0.00	0.00
	Speaker Gifts/Honorariums	35.00	1,076.43
	Charitable Donations	0.00	0.00
	Website Hosting Expense	0.00	0.00
	Travel (Speaker Reimbursement)	0.00	253.40
	Luncheon Expense (Monthly)	646.55	5,400.37
	50/50 Tickets Expense Paid Out	12.00	108.00
	<b>Total Expense</b>	<u>714.25</u>	<u>9,518.98</u>

Ending Bank Balance **7,3683.16**  
 February 28th, 2011

**Website Info:**    **Our Broward Chapter**    - [fseabc.org](http://fseabc.org)  
                                  **Florida Society (state)**    - [fseaonline.org](http://fseaonline.org)  
                                  **National Association**    - [naea.org](http://naea.org)

**Broward Chapter website maintained by our own webmaster...Susie D'Leon**

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